

Exhibit J

This instrument must be filed for record or registration within 60 days from its date

STATE TAX FORM 301
Revised 3/2009

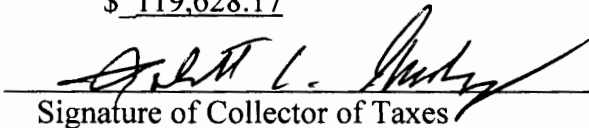
G.L. c. 60 §§53 and 54

COMMONWEALTH OF MASSACHUSETTS
TOWN OF WESTBOROUGH
OFFICE OF THE COLLECTOR OF TAXESI, Robert C. Haley, Collector of Taxes for the Town of Westborough, acting under General Laws Chapter 60, Sections 53 and 54, hereby take for the city/town the real property described below:

DESCRIPTION OF PROPERTY

PROPERTY: Land and any building(s) thereon CONTAINING: 29.336 AC (more or less)
LOCATION: 231 Turnpike Road
ASSESSORS: 32-48-0
REGISTRY: Worcester District Registry of Deeds Book 19369, Page 75This land is taken because taxes, as defined in Chapter 60, Section 43, assessed on the property to Westborough SPE LLC for the fiscal year 2018 were not paid within 14 days after a demand for payment was made on Westborough SPE LLC on June 4, 2018. After notice of intention to take the land was given as required by law, they remain unpaid along with interest and incidental expenses and costs to the date of taking as follows:

| | |
|-------------------------------------------------|---------------|
| Fiscal Year 2018 Taxes Remaining Unpaid | \$ 106,944.99 |
| Interest to Date of Taking | \$ 12,673.18 |
| Incidental Expenses and Costs to Date of Taking | \$ 10.00 |
| Total for which Land is Taken | \$ 119,628.17 |


 Signature of Collector of Taxes
 ROBERT C. HALEY
Executed as a sealed instrument on December 28, 2018

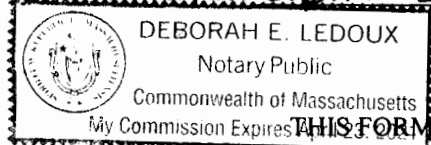
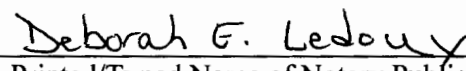
Printed/Typed Name of Collector of Taxes

COMMONWEALTH OF MASSACHUSETTS

Worcester District, ss

December 28, 2018

On this 28th day of December, 2018, before me, the undersigned notary public, personally appeared Robert C. Haley, proved to me through satisfactory evidence of identification, which were MA Drivers License, and personally known to me, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose, as Collector of Taxes for the City/Town of Westborough.

 Signature of Notary Public
My commission expires April 23, 2021

 Printed/Typed Name of Notary Public

APPROVED BY THE COMMISSIONER OF REV



TEST: WORC. Kathryn A. Toomey, Register